

Report No. 4b-2.

ALL Reciprocal Category
Differences Included

**"Intragovernmental Reciprocal Category Detail Report for 2nd
Quarter FY 2006"
for Agency 21
Department of the Army
Detail Report**

See Special Note at End of Report

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$3,376,427	\$3,328,910	\$47,517	1.4%
Totals:	<u>\$3,376,427</u>	<u>\$3,328,910</u>	<u>\$47,517</u>	<u>1.4%</u>

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$0	\$0	\$0	-100.0%
20 Department of the Treasury	\$24,047	\$361,342	(\$337,295)	93.3%
Totals:	<u>\$24,047</u>	<u>\$361,342</u>	<u>(\$337,295)</u>	<u>93.3%</u>

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$63,614	\$63,614	\$0	0.0%
Totals:	<u>\$63,614</u>	<u>\$63,614</u>	<u>\$0</u>	<u>0.0%</u>

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$337,295	(\$337,295)	100.0%
70 Department of Homeland Security	\$0	(\$136)	\$136	-100.0%
Totals:	<u>\$0</u>	<u>\$337,160</u>	<u>(\$337,160)</u>	<u>100.0%</u>

17 - Federal Loans Receivable/Federal Loans Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$11,148,162	\$11,148,162	\$0	0.0%
Totals:	<u>\$11,148,162</u>	<u>\$11,148,162</u>	<u>\$0</u>	<u>0.0%</u>

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
14 Department of Interior	\$0	\$0	\$0	100.0%
15 Department of Justice	\$0	(\$9,998)	\$9,998	-100.0%
47 General Services	\$0	\$1,379,008	(\$1,379,008)	100.0%
57 Department of the Air Force	\$17,855,882	\$17,855,882	\$0	0.0%
96 U.S. Army Corps of Engineers	\$35,303	\$35,303	\$0	0.0%
97 Office of the Secretary of	\$79,601,732	\$79,601,732	\$0	0.0%
Totals:	<u>\$97,492,917</u>	<u>\$98,861,927</u>	<u>(\$1,369,009)</u>	<u>1.4%</u>

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19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
11 Office of Administration	\$369,803,580	\$0	\$369,803,580	NA
99 Treasury General Fund	\$10,116,003	\$0	\$10,116,003	NA
Totals:	\$379,919,583	\$0	\$379,919,583	NA

21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$452,724,647	\$511,817,079	(\$59,092,432)	11.5%
24 Office of Personnel Management	\$62,449,400	\$62,449,400	\$0	0.0%
Totals:	\$515,174,047	\$574,266,479	(\$59,092,432)	10.3%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
03 Library of Congress	\$16,122	\$0	\$16,122	NA
10 The Judiciary	\$4,992	\$0	\$4,992	NA
11 Office of Administration	\$2,790,601	\$0	\$2,790,601	NA
12 Department of Agriculture	\$13,474,139	\$13,557,188	(\$83,050)	0.6%
13 Department of Commerce	\$743,959	\$411,690	\$332,270	44.7%
14 Department of Interior	\$14,926,173	\$13,808,395	\$1,117,778	7.5%
15 Department of Justice	\$6,429,391	\$27,331,238	(\$20,901,847)	76.5%
16 Department of Labor	\$12,814	\$12,500	\$314	2.5%
17 Department of the Navy	\$101,736,117	\$101,736,117	\$0	0.0%
18 U. S. Postal Service	\$81,370,266	\$81,272,708	\$97,557	0.1%
19 Department of State	\$201,329,021	\$4,940,727	\$196,388,294	97.5%
20 Department of the Treasury	\$225,698,360	\$61,718,365	\$163,979,995	72.7%
24 Office of Personnel Management	\$4,951,380	\$3,872,535	\$1,078,845	21.8%
27 Federal Communications	\$518,490	\$411,736	\$106,754	20.6%
31 U.S. Nuclear Regulatory	\$135,910	\$55,000	\$80,910	59.5%
36 Department of Veterans Affairs	\$6,675,118	\$7,774,521	(\$1,099,403)	14.1%
47 General Services	\$335,591,186	\$343,823,142	(\$8,231,956)	2.4%
48 Independent Agencies	\$59,285	\$0	\$59,285	NA
49 National Science Foundation	\$1,515,786	\$1,411,273	\$104,513	6.9%
56 CIA	\$227,054	\$0	\$227,054	NA
57 Department of the Air Force	\$116,842,144	\$116,842,144	\$0	0.0%
64 Tennessee Valley Authority	\$5,173,843	\$10,151,421	(\$4,977,578)	49.0%
68 Environmental Protection Agency	\$10,483,241	\$10,282,256	\$200,986	1.9%
69 Department of Transportation	\$25,646,682	\$24,588,448	\$1,058,235	4.1%
70 Department of Homeland Security	\$23,635,841	\$41,285,342	(\$17,649,501)	42.8%
72 Agency for International	\$0	\$60,927	(\$60,927)	100.0%
74 American Battle Monuments	\$2,079	\$0	\$2,079	NA
75 Department of Health and	\$2,109,328	\$549,259	\$1,560,069	74.0%
80 National Aeronautics and Space	\$3,248,917	\$11,418,484	(\$8,169,567)	71.5%
84 Armed Forces Retirement Home	\$6,313	\$0	\$6,313	NA
89 Department of Energy	\$18,901,936	\$15,638,268	\$3,263,668	17.3%
91 Department of Education	\$0	\$138,591	(\$138,591)	100.0%

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95	Independent 95	\$193,052	\$0	\$193,052	NA
96	U.S. Army Corps of Engineers	\$13,766,101	\$13,766,101	\$0	0.0%
97	Office of the Secretary of	\$1,635,308,023	\$1,635,308,023	\$0	0.0%
Totals:		\$2,853,523,663	\$2,542,166,399	\$311,357,265	10.9%

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
03 Library of Congress	\$21,281	\$0	\$21,281	NA
11 Office of Administration	\$40,965,218	\$0	\$40,965,218	NA
12 Department of Agriculture	\$539,359	\$523,585	\$15,775	2.9%
13 Department of Commerce	\$2,430,262	\$8,325,267	(\$5,895,005)	70.8%
14 Department of Interior	\$444,109,983	\$438,095,343	\$6,014,640	1.4%
15 Department of Justice	\$8,005,622	\$3,658,467	\$4,347,154	54.3%
17 Department of the Navy	\$79,796	\$79,796	\$0	0.0%
19 Department of State	\$4,078,887	\$0	\$4,078,887	NA
20 Department of the Treasury	\$1,486,461	\$2,216	\$1,484,245	99.9%
24 Office of Personnel Management	\$35,496,796	\$56,557,947	(\$21,061,150)	37.2%
36 Department of Veterans Affairs	\$1,061,633	\$10,707,852	(\$9,646,218)	90.1%
47 General Services	\$22,081,984	\$21,989,994	\$91,990	0.4%
56 CIA	\$299,706	\$0	\$299,706	NA
57 Department of the Air Force	\$23,983,221	\$23,983,221	\$0	0.0%
64 Tennessee Valley Authority	\$153,745	\$153,745	\$0	0.0%
68 Environmental Protection Agency	\$3,989,068	\$3,989,068	\$0	0.0%
69 Department of Transportation	\$2,300,548	\$2,617,189	(\$316,641)	12.1%
70 Department of Homeland Security	\$85,532,077	\$44,072,829	\$41,459,248	48.5%
72 Agency for International	\$0	\$2,360,280	(\$2,360,280)	100.0%
73 Small Business Administration	\$165,744	\$154,918	\$10,826	6.5%
75 Department of Health and	\$24,083,788	\$16,022	\$24,067,766	99.9%
80 National Aeronautics and Space	\$17,623,561	\$19,103,892	(\$1,480,331)	7.7%
89 Department of Energy	\$5,080,911	\$8,011,683	(\$2,930,772)	36.6%
95 Independent 95	\$260,692	\$0	\$260,692	NA
96 U.S. Army Corps of Engineers	\$5,150	\$5,150	\$0	0.0%
97 Office of the Secretary of	\$65,481,359	\$65,481,359	\$0	0.0%
99 Treasury General Fund	\$1,421,593,176	\$0	\$1,421,593,176	NA
Totals:	\$2,210,910,031	\$709,889,825	\$1,501,020,206	67.9%

24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
03 Library of Congress	\$576,774	\$0	\$576,774	NA
09 Legislative	\$57,458	\$0	\$57,458	NA
10 The Judiciary	\$7,488	\$0	\$7,488	NA
11 Office of Administration	\$16,641,022	\$0	\$16,641,022	NA
12 Department of Agriculture	\$13,961,912	\$17,710,459	(\$3,748,547)	21.2%
13 Department of Commerce	\$8,719,807	\$10,191,546	(\$1,471,739)	14.4%
14 Department of Interior	\$342,382,090	\$347,995,588	(\$5,613,499)	1.6%
15 Department of Justice	\$37,669,447	\$41,494,578	(\$3,825,131)	9.2%

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16	Department of Labor	\$3,257,565	\$756	\$3,256,809	100.0%
17	Department of the Navy	\$656,075,267	\$656,075,267	\$0	0.0%
18	U. S. Postal Service	\$113,562,409	(\$113,450,985)	\$227,013,395	0.1%
19	Department of State	\$777,850,371	\$42,304,613	\$735,545,758	94.6%
20	Department of the Treasury	\$59,288,424	\$59,769,724	(\$481,300)	0.8%
24	Office of Personnel Management	\$53,028,706	\$57,858,334	(\$4,829,628)	8.3%
27	Federal Communications	\$84,058	\$0	\$84,058	NA
28	Social Security Administration	\$480	\$0	\$480	NA
31	U.S. Nuclear Regulatory	\$292,158	\$720,594	(\$428,436)	59.5%
36	Department of Veterans Affairs	\$17,172,194	\$46,571,878	(\$29,399,684)	63.1%
47	General Services	\$1,125,161,679	\$1,324,595,922	(\$199,434,243)	15.1%
48	Independent Agencies	\$624,852	\$0	\$624,852	NA
49	National Science Foundation	\$50,902	\$768,281	(\$717,379)	93.4%
56	CIA	\$7,778,988	\$0	\$7,778,988	NA
57	Department of the Air Force	\$656,941,380	\$656,941,380	\$0	0.0%
63	National Labor Relations Board	\$200,762	\$0	\$200,762	NA
64	Tennessee Valley Authority	\$17,532,936	\$16,452,210	\$1,080,726	6.2%
68	Environmental Protection Agency	\$752,445	(\$444,102)	\$1,196,548	41.0%
69	Department of Transportation	\$19,121,380	\$21,329,732	(\$2,208,353)	10.4%
70	Department of Homeland Security	\$193,697,635	\$74,109,411	\$119,588,224	61.7%
72	Agency for International	\$0	\$2,453,087	(\$2,453,087)	100.0%
73	Small Business Administration	\$246,534	\$134,093	\$112,441	45.6%
74	American Battle Monuments	\$4,470	\$0	\$4,470	NA
75	Department of Health and	\$28,321,984	\$2,190,920	\$26,131,064	92.3%
80	National Aeronautics and Space	\$42,120,227	\$31,619,356	\$10,500,871	24.9%
84	Armed Forces Retirement Home	\$6,313	\$0	\$6,313	NA
88	National Archives and Records	\$1,039	\$0	\$1,039	NA
89	Department of Energy	\$112,348,797	\$120,283,146	(\$7,934,349)	6.6%
90	Selective Service System	\$950,286	\$0	\$950,286	NA
91	Department of Education	\$1,321,552	\$2,085,512	(\$763,960)	36.6%
94	Arms Control & Disarm. Agy.	\$19,600	\$0	\$19,600	NA
95	Independent 95	\$3,067,241	\$0	\$3,067,241	NA
96	U.S. Army Corps of Engineers	\$422,853,953	\$422,853,953	\$0	0.0%
97	Office of the Secretary of	\$13,735,551,158	\$13,735,551,158	\$0	0.0%
	Totals:	\$18,469,303,743	\$17,578,166,410	\$891,137,333	4.8%

26 - Benefit program Costs/Revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16	Department of Labor	\$210,171,195	\$222,445,797	(\$12,274,603)	5.5%
24	Office of Personnel Management	\$804,644,126	\$804,643,378	\$748	0.0%
97	Office of the Secretary of	\$7,537,397,759	\$7,537,397,759	\$0	0.0%
	Totals:	\$8,552,213,080	\$8,564,486,934	(\$12,273,855)	0.1%

28 - Unexpended Appropriations-Transferred-In/Out

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
17	Department of the Navy	\$155,000,000	\$155,000,000	\$0	0.0%

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97	Office of the Secretary of	\$2,894,312,000	\$2,894,312,000	\$0	0.0%
	Totals:	<u>\$3,049,312,000</u>	<u>\$3,049,312,000</u>	<u>\$0</u>	<u>0.0%</u>

29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$0	\$2,874,444	(\$2,874,444)	100.0%
13 Department of Commerce	\$0	\$600,100	(\$600,100)	100.0%
14 Department of Interior	\$0	\$115,489	(\$115,489)	100.0%
20 Department of the Treasury	\$85,116,559	(\$5,611)	\$85,122,170	100.0%
24 Office of Personnel Management	\$0	\$1,200	(\$1,200)	100.0%
68 Environmental Protection Agency	\$0	\$10,000	(\$10,000)	100.0%
69 Department of Transportation	\$0	(\$125,974)	\$125,974	-100.0%
70 Department of Homeland Security	\$0	\$83,700	(\$83,700)	100.0%
80 National Aeronautics and Space	\$0	\$75,663	(\$75,663)	100.0%
89 Department of Energy	\$0	\$339,904	(\$339,904)	100.0%
91 Department of Education	\$0	(\$2,246,395)	\$2,246,395	-100.0%
99 Treasury General Fund	\$1,075,749,150	\$0	\$1,075,749,150	NA
Totals:	<u>\$1,160,865,709</u>	<u>\$1,722,520</u>	<u>\$1,159,143,189</u>	<u>99.9%</u>

Grand Totals	<u>\$37,303,327,023</u>	<u>\$33,134,111,681</u>	<u>\$4,169,215,343</u>	<u>11.2%</u>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded

Special Note: